

Exhibit K

**HALLORAN
& SAGE LLP**
ATTORNEYS AT LAW

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Admitted in Maryland and Washington, DC

April 11, 2007

Via Facsimile and Email

Jeffrey S. Leonard, Esquire
Budd Larner
150 John F. Kennedy Parkway
CN 1000
Short Hills, New Jersey 07078-0999
jleonard@budd-larner.com

Re: In the Matter of the Arbitration Between Global Reinsurance
Corp. - U.S. Branch and Argonaut Insurance Company (First Surplus
Contract and Quota Share Contract)

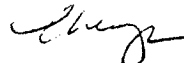
Dear Mr. Leonard:

This responds to your letter dated March 14, 2007 to Argonaut Insurance Company ("Argonaut") and your subsequent letter of March 26, 2007, apparently sent after you realized that you had incorrectly addressed your March 14, 2007 letter. In responding to those letters, Argonaut does not waive any arguments with regard to the effective date of your arbitration demand.

The "issues" that Global intends to arbitrate are not arbitrable under the arbitration clauses of the contracts referenced in your letters. Argonaut is appointing an arbitrator only to preserve its rights and does not waive its right to request that a court determine whether the "issues" listed by Global are in fact arbitrable.

Argonaut appoints Paul C. Thomson, III as its arbitrator for this matter in the event that it proceeds to arbitration. A copy of Mr. Thomson's ARIAS profile is attached for your convenience.

Very truly yours,



Theresa W. Hajost

TWH/tlc

Attachment

Cc: Paul C. Thomson, III

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**Paul C. Thomson
III**
Certified Arbitrator



Current Employment

Company: **Reassess, Inc.**

Position: Insurance and Reinsurance
Consultant - Testimonial and
consulting expert - Inspection of
record and audit work - Portfolio
assessment projects -
Commutation and due diligent
work

Address: 81 Bay Avenue
Halesite, NY 11743-1206

Phone: 631-673-1243

Fax: 631-547-8419

Email: reassess@verizon.net

Website: **www.reassessinc.com**

Attorney: No

Previous Employment

Company: **SOREMA North America
Reinsurance Company
(Included Fulcrum Insurance
Company)**

Position: Vice President, Claims Director

Principal Areas of Insurance/Reinsurance Experience

Claims, contract wording and legal.

Other Information

Approved Arbitrator - International Association of
Insurance Receivers (www.IAIR.org). Approved for
consulting and testimonial expert witness and
audit work by the Liquidation Bureaus of
California, Florida and New York. Curriculum vitae
listed with the RAA Arbitrators Directory at
www.reinsurancearbitrators.com

Years of Experience

Insurance

Company: 6

Reinsurance

Company: 12

Other: Consultant 12

Number of Arbitrations

As an Arbitrator:
83

As an Umpire: 7

Completed Arbitrations (Award Issued)

As an Arbitrator:
23

As an Umpire: 2

Search Keywords

Professional Background

- Claims Department
- Former Insurance Company Officer
- Former Reinsurance Company Officer

Insurance**Reinsurance**

- | | |
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| <ul style="list-style-type: none">■ Excess/Surplus Lines | <ul style="list-style-type: none">■ Architects & Engineers■ Asbestos■ Directors & Officers■ Employment Practices Liability■ Environmental/Pollution■ Excess/Surplus Lines■ Workers' Compensation |
|--|--|

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